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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

February 2, 1995

Mr. Vernon A. Williams
Secretary
Interstate Commerce Commission
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) duly executed copies each of the following: a Memorandum of Lease and a Memorandum of Assignment of Lease, both dated as of February 2, 1995, the first being a primary document and the other a secondary document related thereto as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The names and addresses of the parties to the enclosed documents are:

Lessor/Assignor

Debtor: ACF Industries, Incorporated
3301 Rider Trail South
Earth City, Missouri 63045

Lessee: Fina Oil and Chemical Company
PO Box 2159
Dallas, Texas 75221

Assignee/
Secured Party: First Security Bank of Utah, N.A.
79 South Main Street
Salt Lake City, Utah 94111

Mr. Vernon A. Williams
February 2, 1995
Page Two

A description of the railroad equipment covered by the enclosed documents is attached as Exhibit A to both of the aforesaid documents.

Also enclosed is a check in the amount of \$42.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return stamped copies of the enclosed document of the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. W. Alvord', written in a cursive style.

Robert W. Alvord

RWA/bg
Enclosures

19208

FEB 3 - 1995 - 3 05 PM

MEMORANDUM OF LEASES

BETWEEN

ACF INDUSTRIES, INCORPORATED ("LESSOR")

AND

the Lessee identified herein ("LESSEE")

Filed and recorded with the Interstate Commerce Commission
pursuant to Section 11303, Title 49, United States Code on
February 3, 1995, at , Recordation No.

Memorandum dated as of February 2, 1995 of Leases specified on Exhibit A attached hereto by and between ACF Industries, Incorporated, a New Jersey corporation, ("Lessor") and the Lessee identified on Exhibit A attached hereto ("Lessee") (as the same have been and may be amended, supplemented, otherwise modified or renewed from time to time, the "Leases").

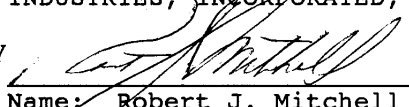
W I T N E S S E T H:

Pursuant to the Leases, Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor certain railcars including the railroad tank cars and covered hopper cars listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be signed by its corporate officer as of the date first above written.

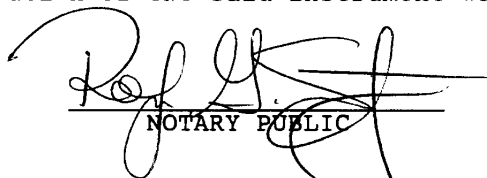
ACF INDUSTRIES, INCORPORATED,

by


Name: Robert J. Mitchell
Title: Treasurer

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

On this 2nd day of February, 1995, before me personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he is the Treasurer of ACF INDUSTRIES, INCORPORATED that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.



NOTARY PUBLIC

My commission expires:

ROBYN G. STEINBERG
Notary Public, State of New York
No. 01ST5026264
Qualified in New York County
Commission Expires April 18, 1996

Exhbit A

Lessee .	Car Service Contract #	Identifying Numbers (Both Inclusive)	Number of Cars	AAR Designat
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38519	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38520	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38521	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38522	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38523	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38524	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38525	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38526	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38527	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38528	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX 38529	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39106	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39107	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39108	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39109	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39110	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39111	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39112	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39113	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39114	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39115	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39116	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39117	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39118	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39119	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39120	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39121	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39122	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39123	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39124	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39125	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39126	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39127	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39128	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39129	1	C214
FINA OIL AND CHEMICAL COMPA	58570013	ACFX 39130	1	C214


RECORDATION NO. 18523-B
FILED 1425
MAR 10 1997 2:35 PM

NOTICE

Notice is hereby given that the Security Agreements previously filed under Recordation Numbers 18516, 18517 and 19200 (as the same have, from time to time, been amended, supplemented and/or partially released) have been fully terminated effective March 7, 1997.

Any security interests in the railcars and assignment of leases contained in such security agreements not previously released have now been terminated effective March 7, 1997.

Effective no later than March 7, 1997, ACF does not claim a leasehold interest in any railcar identified herein solely by reason of any Memorandum of Lease or other document filed herein.



Robert W. Alvord, Attorney for
ACF Industries, Incorporated

District of Columbia)
)
City of Washington) ss.

Subscribed and sworn to before me this 10th day of March 1997.



Kim L. Bartman,
NOTARY PUBLIC

My Commission expires: 3-31-2000

18524-B	18574-C	18841-D	19768-B	20091-B
18525-B	18575-B	18842-C	19769-B	20092-B
18526-B	18576-C	18843-D	19770-B	20093-B
18527-B	18577-C	18844-F	19771-B	20094-B
18528-B	18578-C	18845-C	19772-B	20095-B
18529-B	18579-F	18846-C	19773-B	20096-B
18530-B	18580-D	18847-G	19774-B	20097-B
18535-C	18581-C	18848-C	19775-B	20098-B
18536-D	18582-D	18965-C	19776-B	20099-B
18537-D	18583-D	19201-B	19777-B	20100-B
18538-E	18584-H	19202-B	19778-B	
18539-D	18585-D	19203-B	19779-B	
18540-D	18586-F	19204-B	19780-B	
18541-F	18587-C	19205-B	19781-B	
18542-C	18588-D	19206-B	19782-B	
18543-C	18589-C	19207-B	19783-B	
18544-G	18590-D	19208-B	19784-B	
18545-G	18591-J	19209-B	19785-B	
18546-D	18592-C	19210-B	19786-B	
18547-C	18593-D	19211-B	19787-B	
18548-D	18594-C	19212-B	19788-B	
18549-D	18595-J	19213-B	19789-B	
18550-D	18596-D	19214-B	19790-B	
18551-C	18597-D	19215-B	19791-B	
18552-D	18598-D	19216-B	19792-B	
18553-C	18599-C	19217-B	19793-B	
18554-D	18600-D	19218-B	19794-B	
18555-D	18601-D	19219-B	19795-B	
18556-D	18602-D	19220-B	19818-B	
18557-C	18603-C	19221-B	19819-B	
18558-C	18604-C	19222-B	20075-B	
18559-C	18605-I	19223-B	20076-B	
18560-D	18606-C	19754-B	20077-B	
18561-D	18607-C	19755-B	20078-B	
18562-C	18608-D	19756-B	20079-B	
18563-D	18609-D	19757-B	20080-B	
18564-C	18613-B	19758-B	20081-B	
18565-D	18614-B	19759-B	20082-B	
18566-D	18615-D	19760-B	20083-B	
18567-D	18616-D	19761-B	20084-B	
18568-D	18617-D	19762-B	20085-B	
18569-D	18777-D	19763-B	20086-B	
18570-F	18778-C	19764-B	20087-B	
18571-D	18838-D	19765-B	20088-B	
18572-D	18839-C	19766-B	20089-B	
18573-D	18840-D	19767-B	20090-B	

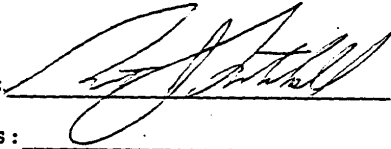
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20072
RECORDATION NO. _____ FILE NO. _____

NOTICE OF TERMINATION MAY 24 1996 -11 42 AM
OF
MEMORANDA OF LEASE INTERSTATE COMMERCE COMMISSION
AND
MEMORANDA OF ASSIGNMENT

NOTICE IS HEREBY GIVEN that pursuant to the
Release and Termination Statement dated as of May 24, 1996,
made by First Security Bank of Utah, National Association,
filed and recorded with the Interstate Commerce Commission,
Recordation No. 19200-J, the security interest in the leases
and railcars listed on Schedule 1 attached hereto has been
released and the assignment of said leases has been
terminated.

ACF INDUSTRIES, INCORPORATED

By: 
Its: _____

5/9/96 8:32 AM

SCHEDULE I

1

LESSEE	CONTRACT		IDENTIFYING NUMBER	NUMBER OF CARS	AAR DESIGNATOR
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38519	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38520	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38521	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38522	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38523	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38524	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38525	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38526	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38527	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38528	1	C214
FINA OIL AND CHEMICAL COMPA	58570012	ACFX	38529	1	C214